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TAGS: [CM](#) [OFDP](#) [PREL](#)  
SUBJECT: GUIDANCE ON CAMEROON PROPERTY TAX CASE

REF: USUN 251

¶1. Reftel reports a diplomatic note from the Cameroon Mission expressing its concern at what it believes is the District Court of the Southern District of New York's demand that the Permanent Representative of Cameroon or his designee appear under oath before the judge hearing the case regarding a suit brought by the City of New Rochelle, NY on taxation of Cameroon's official residence.

¶2. USUN is requested to deliver the following diplomatic note in reply:

Begin text:

The United States Mission to the United Nations presents its compliments to the Permanent Mission of the Republic of Cameroon to the United Nations and has the honor to reply to the latter's note verbale no. 78 of March 18, 2008 expressing its concern at what it believes is a demand of the District Court for the Southern District of New York that the Permanent Representative or his designee appear under oath before the judge hearing the case regarding a suit brought by the City of New Rochelle on taxation of the Permanent Mission's official residence.

The Court has not required an appearance before it, but rather has asked that the Permanent Representative or his designee give a deposition under oath in the offices of the lawyers representing the City of New Rochelle. Upon receipt of the Permanent Mission's note verbale, lawyers from the Department of State contacted the Permanent Mission's counsel, Bonnaig and Associates, to explain that the host country was not in a position to guide them or the Permanent Mission as to whether to waive immunity or assert relevant immunities for the scheduled deposition. The Permanent Mission's counsel expressed their understanding of this position. Bonnaig and Associates asked whether the host country would provide a letter stating that the Department of State has never lifted the immunity of the official residence at 50 Montgomery Circle. The Department of State replied that it does not issue such letters, but that it is reviewing the facts of the case.

The United States Mission to the United Nations avails itself of this opportunity to renew to the Permanent Mission of the Republic of Cameroon to the United Nations the assurances of its highest consideration.

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